App. F. IX-4

Previous References

1936-37 (C.S.)

File No. 177/36

Serial Nos. 3405

Later References

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 3405

Part B for June 1937

SUBJECT.

Refund of Income-Tax in respect of Life Insurance Premia paid by Dr J. F. Robinson, District Surgeon & Medical Officer, Krishnarajendra Hospital, Mysore.

CB. 1961

Serial No.

Letter no 254/36-37 from the Com^r of Income tax that Dr Robinson was allowed rebate of income tax on Life Insurance Premia paid by him for the year 1934-35 and that it is not possible to refund income tax recovered for the previous years.

Subd

Dr Robinson claimed refund of income-tax on the Life Insurance Premia paid by him during the years 1932-33; 1933-34 and 1934-35, in the assessment year 1935-36, but the payment made in year 1934-35 only was refunded and not of previous years, under Section 50 of the Mysore Income-tax Manual, which enunciates that no claim to any refund of income-tax shall be allowed, unless it is made within one year from the last day of the year in which the tax was recovered.

2 Dr Robinson's claim for the refund of the income tax paid by him for the years 1932-33 and 1933-34 is for orders.

3 A draft letter to Dr Robinson is put up for Consideration.

4 Dr R. speaks of the rule working only one way. I believe it will.

SECRETARY
25 MAY 1937

NOTE—Contn. Sheet.

WD 0417—GPB—30,000—8-9-36

1961

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both ways - ie. against govt also. That is, if Govt find that they omitted an item in calculating income two years ago and failed to assess it and wish to do it now they cannot do so. Please have this verified in the IT Sec.

MW 26/5

Fin. Br.)

CJR 26/5/37)

Subd.

5 Under Section 34 of the I.T. Regulation, income escaping assessment in any year can be assessed to tax, subject to certain conditions, at any time within one year of the end of that year. Even for rectification of mistake, only one year's time is allowed under Section 35 of the I.T. Regulation.

MR 26/5/37

MR 26/5/37

T-C(E) 1:5

Subd

CJR

Gen Sec.

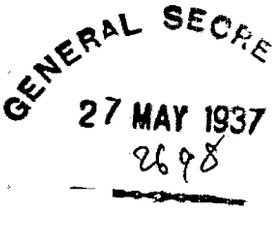
6 A revised draft is put up for consideration.

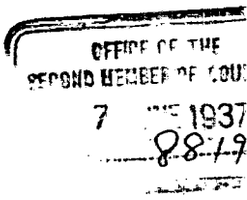
Maybe appd MW 7/6

CJR 7/6/37

Gen Sec. Sec Member

MW 7/6/37





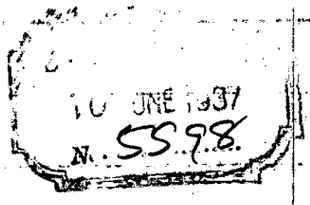
CB1961

General and Revenue Secretariat | File No. | of 193 | [App. F. III—2

Serial No.

For favour of perusal before issue

MW 8/6/37



MI
10-6-37

Dewan)

MW
11/6

No: 3057 dt 11.6.37

Sir J. T. Robinson, Dunlop Rubber Co Ltd Wire state that in view of statutory limitation it is not possible to comply with his request.

NOTE—Contn. Sheet.

WD 0417—GPB—30,000—8-9-36

2666/ES 177-86-3 Dtd 4/4/37

Encl

To

The Commissioner of Income-tax in Mysore,
Bangalore.

Dear Sir,

I am desired to enclose for your information an (X) extract from a letter received from Dr. J. F. Robinson, Durbar Surgeon & Medical Officer, Krishnarajendra Hospital, Mysore, in regard to the refund of income-tax in respect of certain Life Insurance Premia paid by him in previous years, and to request you to kindly enquire into the matter and state ~~whether any concession can be shown to him in the matter~~ how far his request can be acceded to.

Yours sincerely,

General Secretary.

(X) I was told that there were no deductions permissible in income tax returns, so made no claim for life insurance premia. I later learnt these were admitted as claims for deduction and when I put in claims for previous years last year, was only allowed that payment for the current year. Could not the previous year's deductions be paid to me as a special case"

24th April 7

2166/ CB/177-86-3
Encl

Dear Mr. Abdul Wajid

I am desired to enclose for your information an extract from a letter received from Dr. J.F. Robinson, Durbar Surgeon and Medical Officer, Krishnarajendra Hospital, Mysore, in regard to the refund of income-tax in respect of certain Life Insurance Premia paid by him in previous years, and to request you to kindly enquire into the matter and state how far his request can be acceded to.

Y.S
Asst
24/4

S. Abdul Wajid, Esq., B.A.,
Commissioner of Income-tax in Mysore,
Bangalore.

C.B. 1961

NEW PUBLIC OFFICES.

CS 177-86-4

S. Abdul Wajid, Esq., B.A.,
~~Dr SRINIVASA IYENGAR, Esq., B.A.~~
Excise Commissioner in Mysore.

Dated, Bangalore, 6th May 1937.

FINANCIAL BRANCH
8 MAY 1937
H 4306 (4)
GENL & REV. SECTT.

D.O.No.C.254/36-37.

Dear Mr. Venkatesa Iyengar,

GENERAL SECRETARY
7 MAY 1937

Your D.O.No.2666/C.B. dated the 24th ultimo in re: refund of Incometax in respect of - Life Insurance Premia paid by Dr.J.F.Robinson Durbar Surgeon & Medical Officer, Krishnarajendra Hospital, Mysore.

I have looked into the assessment records of Dr. J.F. Robinson relating to these three years. He claimed, for the first time in the assessment year 1935-36, rebate of incometax on the Life Insurance Premia paid by him during the years 1932-33, 1933-34 and 1934-35 at £140 per annum. As the assessment for the year 1935-36 was made on the - basis of the income in the year 1934-35, the payment made towards Life Insurance Premia in that year only was allowed as per Rules. I am sorry, as the law stands at present, it is not possible to comply with his request.

Yours sincerely,

S. Abdul Wajid.

M. Venkatesa Iyengar, Esq., M.A.,
General Secretary to the Government
of His Highness the Maharaja of Mysore,
Bangalore.

Order for perusal.
B. 11/5
Please send this to C.B. connected for putting up the file, or this may be transferred thither.
MV 11/5
MR C.B.)

3051/ C/S 177/36-5
Encl
D 11/6/37

Dear Dr. Robinson,

In continuation of my letter No. 1665/C.B. dated 24th April 1937, I am desired to enclose for your information a copy of letter No. C. 254/36-37, dated 6th May 1937, from the Commissioner of Income-tax, regarding your claim for refund of income-tax on Life Insurance premia paid by you in previous years.

Under Section 50 of the Mysore Income-tax Regulation, no refund of tax is permissible unless the claim is made within one year from the last day of the year in which the tax was recovered. In view of this statutory limitation it is regretted that it is not possible to comply with your request. It may also be mentioned in this connection that a similar limitation has been imposed (under Sections 34 and 35 of the Regulation) even in regard to the recovery by Government of any tax that might be payable on income that might have escaped assessment or rectification of any mistakes in demand.

Yours sincerely,

7/6/37

Dr. J.F. Robinson, M.D., F.A.C.S.,
F.R.C.S.,
Durbar Surgeon & Medical Officer,
Krishnarajendra Hospital, Mysore.

11th June

3051
=.B.177-36-5

In continuation of my letter No. 1665/C.B. dated 24th April 1937, I am desired to enclose for your information a copy of letter No. C. 254/36-37, dated 6th May 1937, from the Commissioner of Income-tax, regarding your claim for refund of income-tax on Life Insurance Premia paid by you in previous years.

Under Section 50 of the Mysore Income-tax Regulation, no refund of tax is permissible unless the claim is made within one year from the last day of the year in which the tax was recovered. In view of this statutory limitation it is regretted that it is not possible to comply with your request. It may also be mentioned that a similar limitation has been imposed (under sections 34 and 35 of the Regulation) even in regard to the recovery by Government of any tax on income that might have escaped assessment or the rectification of any mistakes in c

Dr. J.F. Robinson, M.D., F.A.C.S., F.R.C.S.,
Durbar Surgeon and Medical Officer,
Krishnarajendra Hospital, Mysore.